

Form <b>F-66 (IA-2)</b> (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16207100500000</div> <div>City of Paullina - City Clerk</div> <div>127 S Main Street</div> <div>Paullina, IA 51046</div>			
CITY OF <b>PAULLINA</b> , IOWA					
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)	
Revenues and Other Financing Sources					
Taxes levied on property	264,547		264,547	263,721	
Less: Uncollected property taxes-levy year	0		0	0	
Net current property taxes	264,547		264,547	263,721	
Delinquent property taxes	0		0	0	
TIF revenues	7,494		7,494	7,417	
Other city taxes	109,149	0	109,149	104,305	
Licenses and permits	2,869	0	2,869	3,090	
Use of money and property	21,872	9,702	31,574	43,326	
Intergovernmental	139,327	0	139,327	128,904	
Charges for fees and service	118,176	1,672,377	1,790,553	1,749,239	
Special assessments	3,278	0	3,278	7,000	
Miscellaneous	78,939	0	78,939	44,500	
Other financing sources	964,287	53,283	1,017,570	1,046,452	
Total revenues and other sources	1,709,938	1,735,362	3,445,300	3,397,954	
Expenditures and Other Financing Uses					
Public safety	273,673	0	273,673	267,862	
Public works	169,761	0	169,761	292,461	
Health and social services	3,600	0	3,600	3,600	
Culture and recreation	163,310	0	163,310	193,916	
Community and economic development	26,708	0	26,708	33,000	
General government	109,601	0	109,601	116,434	
Debt service	105,925	0	105,925	105,926	
Capital projects	314,703	0	314,703	379,095	
Total governmental activities expenditures	1,167,281	0	1,167,281	1,392,294	
Business type activities	0	1,472,059	1,472,059	1,619,142	
Total ALL expenditures	1,167,281	1,472,059	2,639,340	3,011,436	
Other financing uses, including transfers out	409,724	306,181	715,905	745,086	
Total ALL expenditures/And other financing uses	1,577,005	1,778,240	3,355,245	3,756,522	
Excess revenues and other sources over (Under) Expenditures/And other financing uses	132,933	-42,878	90,055	-358,568	
Beginning fund balance July 1, 2013	902,593	1,879,167	2,781,760	2,781,760	
Ending fund balance June 30, 2014	1,035,526	1,836,289	2,871,815	2,423,192	
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents		
General obligation debt	\$ 475,000	Other long-term debt	\$ 0		
Revenue debt	\$ 830,000	Short-term debt	\$ 0		
TIF Revenue debt	\$ 0				
		General obligation debt limit	\$ 1,967,773		
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted		
		11/06/2014			
Printed name of city clerk	Telephone	Area Code	Number	Extension	
Sandy Fritz		712	949-3428		
Signature of Mayor or other City official (Name and Title)			Date signed		
			11/3/2014		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF PAULLINA			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	215,437	49,110		0	0	0	264,547			264,547	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	215,437	49,110		0	0	0	264,547		T01	264,547	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	215,437	49,110		0	0	0	264,547			264,547	6
7	TIF revenues			7,494				7,494		T01	7,494	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	109,149	0	0	0	0	109,149	0	T09	109,149	14
15	TOTAL OTHER CITY TAXES	0	109,149	0	0	0	0	109,149	0		109,149	15
16	Section B - LICENSES AND PERMITS	2,869	0	0	0	0	0	2,869	0	T29	2,869	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,922	391	17	1,139	1,174	0	4,643	9,702	U20	14,345	18
19	Rents and royalties	17,229	0	0	0	0	0	17,229	0	U40	17,229	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	19,151	391	17	1,139	1,174	0	21,872	9,702		31,574	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PAULLINA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		105,446					105,446		C46	105,446	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,795	0	0	0	0	0	1,795	0	C89	1,795	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	1,795	105,446	0	0	0	0	107,241	0		107,241	60
61												61
62	Local grants and reimbursements											62
63	County contributions	1,950	0	0	0	0	0	1,950	0		1,950	63
64	Library service	11,036	0	0	0	0	0	11,036	0	D89	11,036	64
65	Township contributions	19,100	0	0	0	0	0	19,100	0	D89	19,100	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	32,086	0	0	0	0	0	32,086	0		32,086	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	33,881	105,446	0	0	0	0	139,327	0		139,327	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	195,871	A91	195,871	73
74	Sewer	0	0	0	0	0	0	0	146,423	A8Ø	146,423	74
75	Electric	0	0	0	0	0	0	0	1,241,916	A92	1,241,916	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	83,216	0	0	0	0	0	83,216	0	A81	83,216	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF PAULLINA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
	81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
	82	Transit	0	0	0	0	0	0	0	0	A94	0	82
	83	Cable TV	0	0	0	0	0	0	0	88,167	T15	88,167	83
	84	Internet	0	0	0	0	0	0	0	0	A03	0	84
	85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
	86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
	87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
	88	Other:											88
	89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
	90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
	91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
	92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
	93	Ambulance charges	31,938	0	0	0	0	0	31,938	0	A89	31,938	93
	94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
	95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
	96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
	97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
	98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
	99	Library charges	3,022	0	0	0	0	0	3,022	0	A89	3,022	99
	100	Park, recreation, and cultural charges	0	0	0	0	0	0	0	0	A61	0	100
	101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
	102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
	103		0	0	0	0	0	0	0	0		0	103
	104	<b>TOTAL CHARGES FOR SERVICE</b>	118,176	0	0	0	0	0	118,176	1,672,377		1,790,553	104
	105												105
	106	<b>Section F - SPECIAL ASSESSMENTS</b>	0	0	0	3,278	0	0	3,278	0	U01	3,278	106
	107	<b>Section G - MISCELLANEOUS</b>											107
	108	Contributions	27,636	0	0	0	0	0	27,636	0	U99	27,636	108
	109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
	110	Sale of property and merchandise	0	0	0	0	19,206	0	19,206	0	U11	19,206	110
	111	Fines	446	0	0	0	0	0	446	0	U30	446	111
	112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
	113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
	114	Refunds and Reimbursements	31,651	0	0	0	0	0	31,651	0		31,651	114
	115	Energy Efficiency Rebates	0	0	0	0	0	0	0	0		0	115
	116		0	0	0	0	0	0	0	0		0	116
	117		0	0	0	0	0	0	0	0		0	117
	118		0	0	0	0	0	0	0	0		0	118
	119		0	0	0	0	0	0	0	0		0	119
	120	<b>TOTAL MISCELLANEOUS</b>	59,733	0	0	0	19,206	0	78,939	0		78,939	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF PAULLINA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	449,247	264,096	7,511	4,417	20,380	0	745,651	1,682,079		2,427,730	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	1,800	0	0	0	299,865	0	301,665	0	NR	301,665	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	311,817	21,830		121,464	200,000	0	655,111	53,283		708,394	127
128	Internal TIF loans and transfers in	0	0	0	7,511	0	0	7,511	0		7,511	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	313,617	21,830	0	128,975	499,865	0	964,287	53,283		1,017,570	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	762,864	285,926	7,511	133,392	520,245	0	1,709,938	1,735,362		3,445,300	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	291,903	241,000	0	160,389	209,301	0	902,593	1,879,167		2,781,760	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	1,054,767	526,926	7,511	293,781	729,546	0	2,612,531	3,614,529		6,227,060	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF PAULLINA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	127,301	31,359	0	0	0	0	158,660		E62	158,660	2
3	Purchase of land and equipment	29,186	0	0	0	0	0	29,186		G62	29,186	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	61,449	50	0	0	0	0	61,499		E24	61,499	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	23,836	492	0	0	0	0	24,328		E32	24,328	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	241,772	31,901	0	0	0	0	273,673			273,673	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PAULLINA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	56,252	12,845	0	0	0	0	69,097		E44	69,097	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	15,896	0	0	0	0	0	15,896		E44	15,896	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	9,957	153	0	0	0	0	10,110		E01	10,110	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	74,658	0	0	0	0	0	74,658		E81	74,658	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	156,763	12,998	0	0	0	0	169,761			169,761	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PAULLINA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	3,600	0	0	0	0	0	3,600		E32	3,600	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	3,600	0	0	0	0	0	3,600			3,600	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PAULLINA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	64,725	4,998	0	0	0	0	69,723		E52	69,723	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	5,691	0	0	0	0	0	5,691		E61	5,691	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	82,498	398	0	0	0	0	82,896		E61	82,896	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	5,000	0	0	0	0	0	5,000		E03	5,000	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	157,914	5,396	0	0	0	0	163,310			163,310	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	26,708	0	0	0	0	0	26,708		E89	26,708	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	26,708	0	0	0	0	0	26,708			26,708	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PAULLINA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	12,698	849	0	0	0	0	13,547		E29	13,547	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	57,749	15,124	0	0	0	0	72,873		E23	72,873	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	976	0	0	0	0	0	976		E89	976	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	1,174	0	0	0	0	0	1,174		E25	1,174	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	11,888	0	0	0	0	0	11,888		E31	11,888	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	9,126	0	0	0	0	0	9,126		E89	9,126	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174	Housing Rehabilitation Project	0	0	0	0	17	0	17			17	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	93,611	15,973	0	0	17	0	109,601			109,601	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	105,925	0	0	105,925			105,925	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	105,925	0	0	105,925			105,925	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Housing Rehabilitation Project	0	0	0	0	0	0	0			0	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189	Business Park - Icon	0	0	0	0	314,703	0	314,703			314,703	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	314,703	0	314,703			314,703	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	314,703	0	314,703			314,703	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	680,368	66,268	0	105,925	314,720	0	1,167,281			1,167,281	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PAULLINA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								224,291	E91	224,291	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							144,766	144,766	E80	144,766	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							1,019,689	1,019,689	E92	1,019,689	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							0	0	E81	0	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							83,313	83,313	E03	83,313	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF PAULLINA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								1,472,059		1,472,059	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	680,368	66,268	0	105,925	314,720	0	1,167,281	1,472,059		2,639,340	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	216,525	115,629		25,000	45,059	0	402,213	306,181		708,394	255
256	Internal TIF loans/repayments and transfers out	0	0	7,511	0	0	0	7,511	0		7,511	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	216,525	115,629	7,511	25,000	45,059	0	409,724	306,181		715,905	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	896,893	181,897	7,511	130,925	359,779	0	1,577,005	1,778,240		3,355,245	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	345,029	0	139,171	0	0	484,200			484,200	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	107,749	0	0	23,685	369,767	0	501,201			501,201	266
267	Unassigned	50,125	0	0	0	0	0	50,125			50,125	267
268	<b>Total Governmental</b>	157,874	345,029	0	162,856	369,767	0	1,035,526			1,035,526	268
269	<b>Proprietary</b>								1,836,289		1,836,289	269
270	<b>Total ending fund balance June 30, 2014</b>	157,874	345,029	0	162,856	369,767	0	1,035,526	1,836,289		2,871,815	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,054,767	526,926	7,511	293,781	729,546	0	2,612,531	3,614,529		6,227,060	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF PAULLINA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 425,903

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0		
2. Sewer utility	19U 409,000	29U 0	39U 24,000	49U 0	49U 0	49U 385,000	49U 0	I89 12,270		
3. Electric utility	19U 230,000	29U 0	39U 115,000	49U 0	49U 0	49U 115,000	49U 0	I92 4,370		
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0		
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0		
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
9. Telecom Utility	19U 410,000	29U 0	39U 80,000	49U 0	49U 0	49U 330,000	49U 0	I89 8,200		
10. Business Park	19U 230,000	29U 0	39U 55,000	49U 175,000	49U 0	49U 0	49U 0	I89 7,295		
11. Rehab	19U 335,000	29U 0	39U 35,000	49U 300,000	49U 0	49U 0	49U 0	I89 5,302		
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
Total long-term debt	1,614,000	0	309,000	475,000	0	830,000	0	37,437		

B. Short-term debt

Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$ 39,355,466	x .05 = \$ 1,967,773

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$ 269,493	\$ 0	0	2,602,322	2,871,815	

REMARKS

V98